

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 17

**CERTIFICATION OF COUNSEL REGARDING ORDER (I) AUTHORIZING
DEBTORS TO REJECT CERTAIN UNEXPIRED LEASES OF NONRESIDENTIAL
REAL PROPERTY AND (II) AUTHORIZING AND ESTABLISHING PROCEDURES
TO REJECT EXECUTORY CONTRACT AND UNEXPIRED LEASES**

The undersigned counsel to the above-captioned debtors and debtors in possession (the “**Debtors**”) hereby certifies as follows:

1. On September 9, 2024 (the “**Petition Date**”), the Debtors filed the *Motion of Debtors for Entry of an Order (I) Authorizing Debtors to Reject Certain Unexpired Leases of Nonresidential Real Property and (II) Authorizing and Establishing Procedures to Reject Executory Contracts and Unexpired Leases* (D.I. 17) (the “**Motion**”).² A proposed form of order granting the Motion (the “**Proposed Order**”) was attached to the Motion.

2. On September 26, 2024, the Orange County, Florida Tax Collector (“**Orange County**”) filed the *Omnibus Limited Objection of Orange County Florida Tax Collector*

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms not defined herein have the meaning ascribed to them in the Motion.

to (1) *Motion of Debtors for Interim and Final Orders Authorizing Debtors to Assume the Services Agreement, et al.*; (2) *Motion of Debtors for Entry of an Order Authorizing Debtors to Reject Certain Unexpired Leases of Nonresidential Real Property; et al.*; (3) *Motion of Debtors for Entry of Orders Approving Bidding Procedures for Sale of Debtors Assets, et al.*; and (4) *Motion of Debtors to Approve Debtor in Possession Financing* (D.I. 293) (the “**Orange County Objection**”).

3. On September 26, 2024, Broward County, Florida (“**Broward County**”) filed *Creditor Broward County’s Limited Objection and Notice of Joinder in Scott Randolph, as Orange County, Florida Tax Collector’s Omnibus Limited Objection to (1) Motion of Debtors for Interim and Final Orders Authorizing Debtors to Assume the Services Agreement, et al.*; (2) *Motion of Debtors for Entry of an Order Authorizing Debtors to Reject Certain Unexpired Leases of Nonresidential Real Property; et al.*; (3) *Motion of Debtors for Entry of Orders Approving Bidding Procedures for Sale of Debtors Assets, et al.*; and (4) *Motion of Debtors to Approve Debtor in Possession Financing* (D.I. 339) (the “**Broward County Objection**,” and together with the Orange County Objection, the “**Tax Objections**”).

4. On October 2, 2024, CRP/CHI Merrillville II Owner, L.L.C. (“**Merrillville**”) filed the *Objection and Reservation of Rights of CPR/CHI Merrillville II Owner, L.L.C. to Motion of Debtors for Entry of an Order (I) Authorizing Debtors to Reject Certain Unexpired Leases of Nonresidential Real Property and (II) Authorizing and Establishing Procedures to Reject Executory Contract and Unexpired Leases* (D.I. 394) (the “**Merrillville Objection**”).

5. Following the filing of the Motion, the Debtors revised the Proposed Order (the “**Revised Proposed Order**”) to incorporate comments from the Office of the United States

Trustee (the “**U.S. Trustee**”), certain landlords (collectively, the “**Landlords**”). The Debtors have also incorporated one comment to the exhibit received from RAR2 Bethel Industrial LLC.

6. The Revised Proposed Order also incorporates comments from Broward County and Orange County that resolve the Tax Objections.

7. Counsel for the Debtors and Merrillville have reached an agreement to resolve the Merrillville Objection, and have submitted the *Certification of Counsel Regarding Stipulation Resolving the Objection and Reservation of Rights of CRP/CHI Merrillville II Owner, L.L.C. to Motion of Debtors for Entry of an Order (I) Authorizing Debtors to Reject Certain Unexpired Leases of Nonresidential Real Property and (II) Authorizing and Establishing Procedures to Reject Executory Contracts and Unexpired Leases* (D.I. 446) for this Court’s approval.

8. The U.S. Trustee, Merrillville, the Landlords, Broward County, and Orange County have confirmed that the Revised Proposed Order resolves their respective issues.

9. The Revised Proposed Order is attached hereto as **Exhibit A**.

10. A redline comparing the Revised Proposed Order against the Proposed Order is attached hereto as **Exhibit B**.

WHEREFORE, the Debtors request entry of the Revised Proposed Order attached hereto as **Exhibit A**.

[Signature page follows]

Dated: October 9, 2024
Wilmington, Delaware

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